

BUSINESS LICENSE TAX SCHEDULE

Effective July 1, 2004

CATEGORY	FY 2004-2005
General Tax	\$231.00
Employee Schedule – FT	\$23.00 (per each FT employee)
Employee Schedule – PT	\$11.00 (per each PT employee)
Artists - Working Space Only	\$79.00
Storage - Parking Space	\$231.00 plus \$1.50 per parking space
Billiard Parlor	\$766.00
Bowling Alley	\$766.00
Real Estate Broker	\$231.00 plus \$78.00 for each agent
Taxi Cab Company	\$231.00 plus \$49.00 for each cab
Gas Station	\$115.00 per pump plus employee schedule
Christmas Tree/Pumpkin Lots	\$116.00
Massage Parlors	\$3,059.00
Escort Services	\$3,059.00
Rental of Commercial Property *	\$78.00 per bldg. plus .38 per 100 sq ft.
Auctioneer	\$231.00
Rental of Residential Property Four (4) or More Dwelling Units *	\$24.00 per dwelling unit
Laundry Equipment and/or	1.5 percent of the 1st \$15,333.00 of gross receipts
Coin-Op Machines *	.75 percent of gross receipts in excess of \$15,333.00
Coin Machines/Video/Vending	15 percent of the 1st \$1,534.00 of gross receipts and
Amusement *	5 percent of all gross receipts in excess of \$1,534.00
Advertising-Billboards *	\$0.75 per sq.ft. per sign and \$0.56 per sq.ft. for illuminated signs
Contractors/Sub-Contractors	\$231.00
Solicitors	\$231.00
Hotels/Motels	\$231.00
Business License Valuation Tax	Valuation under \$50,000 = \$46.20 Over \$50,000 = \$1.54 per \$1,000.00

* BUT NOT LESS THAN GENERAL TAX

Increase based on December CPI Rate of 1.1%